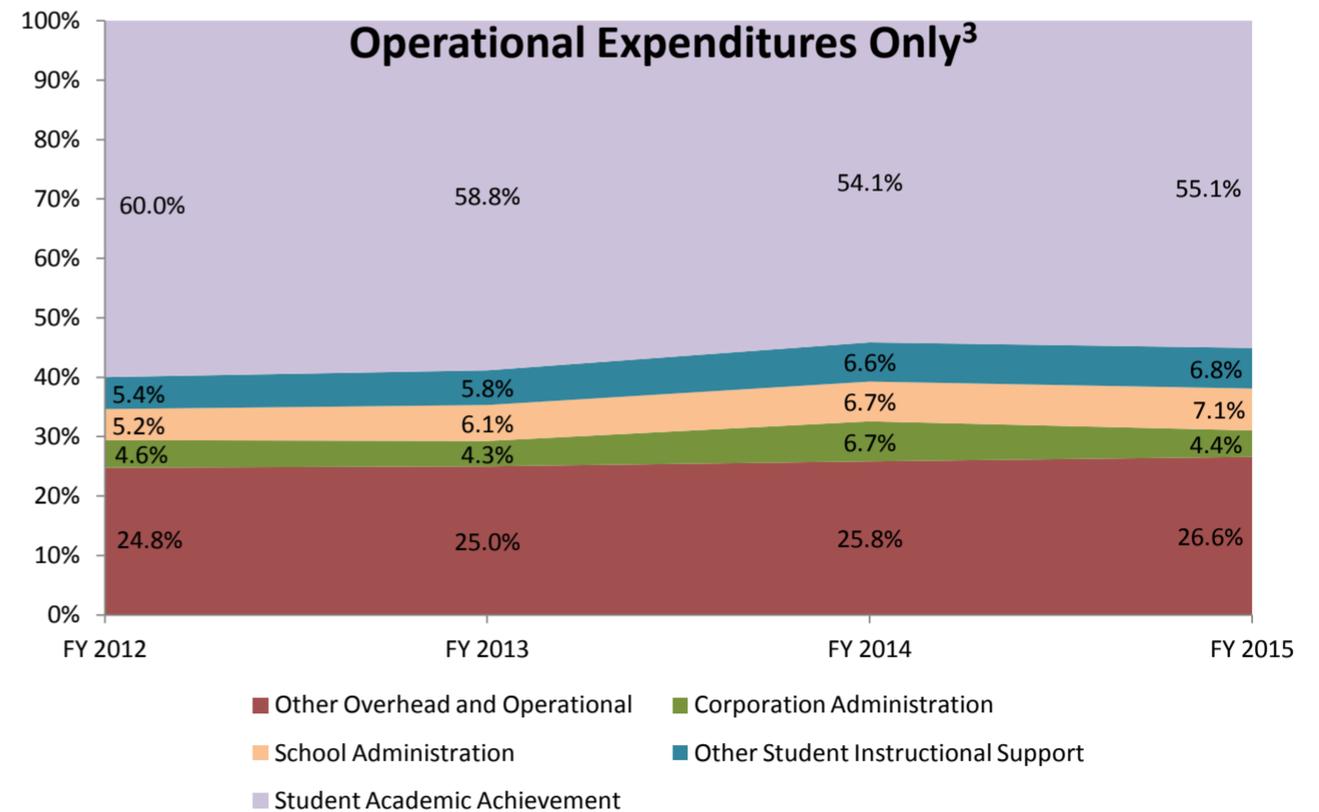
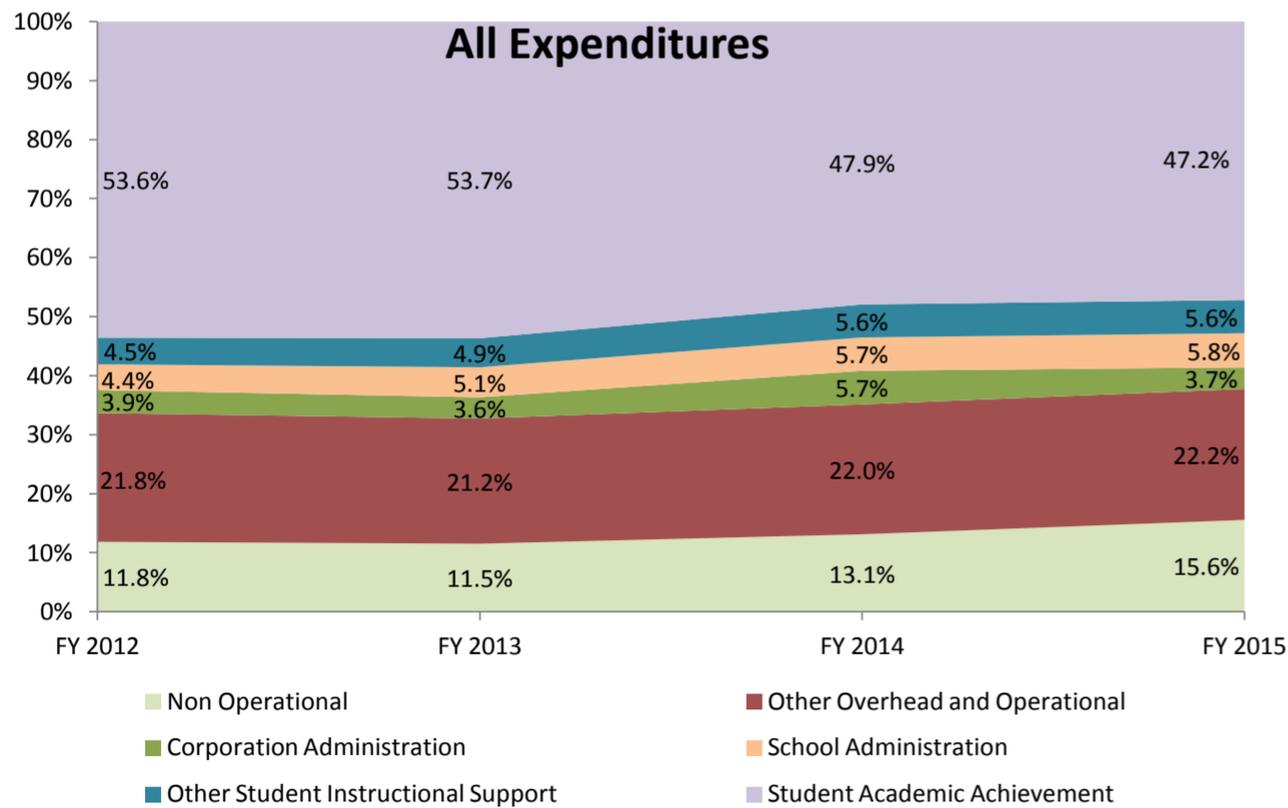


School Corporation Expenditures by Account
Biannual Financial Report Data
Marion Community Schools (2865)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$31,471,916	55.0%	\$17,644,463	32.5%	\$26,307,980	53.6%	\$26,836,007	53.7%	\$24,337,922	47.9%	\$24,066,683	47.2%
Student Instructional Support	\$4,559,458	8.0%	\$4,802,335	8.9%	\$4,356,083	8.9%	\$5,006,643	10.0%	\$5,708,000	11.2%	\$5,813,881	11.4%
Total	\$36,031,375	62.9%	\$22,446,798	41.4%	\$30,664,063	62.4%	\$31,842,650	63.7%	\$30,045,922	59.2%	\$29,880,565	58.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$12,856,670	22.4%	\$24,700,416	45.5%	\$12,630,192	25.7%	\$12,400,835	24.8%	\$14,063,683	27.7%	\$13,179,591	25.8%
Non Operational	\$8,380,750	14.6%	\$7,087,830	13.1%	\$5,814,752	11.8%	\$5,765,673	11.5%	\$6,661,015	13.1%	\$7,934,316	15.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$21,237,419	37.1%	\$31,788,246	58.6%	\$18,444,944	37.6%	\$18,166,508	36.3%	\$20,724,697	40.8%	\$21,113,908	41.4%

Grand Total	\$57,268,794	\$54,235,045	\$49,109,007	\$50,009,158	\$50,770,620	\$50,994,472
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Marion Community Schools (2865)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$40,601	\$497,085	\$931,024	NA	2193.1%	87.3%
11050 Regular Programs	Full Day Kindergarten	\$1,030,054	\$908,136	\$1,103,740	\$1,141,363	10.8%	25.7%	3.4%
11100 Regular Programs	Elementary	\$6,763,714	\$4,329,906	\$8,152,757	\$8,068,714	19.3%	86.3%	-1.0%
11200 Regular Programs	Middle/Junior High	\$3,858,307	\$2,550,515	\$2,235,881	\$2,122,142	-45.0%	-16.8%	-5.1%
11300 Regular Programs	High School	\$3,807,166	\$2,167,635	\$3,945,620	\$4,086,699	7.3%	88.5%	3.6%
11350 Regular Programs	High School - Academic Honors Diploma	\$57,600	\$9,000	\$77,000	\$75,000	30.2%	733.3%	-2.6%
11440 Regular Programs	Vocational Education - Health Occupations	\$412	\$43,807	\$88,074	\$80,236	19389.0%	83.2%	-8.9%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$38,984	\$0	\$0	\$0	NA	NA	NA
11460 Regular Programs	Vocational Education - Occupational Home Economics	\$2,188	\$1,477	\$5,021	\$5,618	156.8%	280.5%	11.9%
11480 Regular Programs	Vocational Education - Industrial Education A	\$253,487	\$236,116	\$269,252	\$229,353	-9.5%	-2.9%	-14.8%
11490 Regular Programs	Vocational Education - Industrial Education B	\$245,230	\$218,407	\$347,403	\$321,881	31.3%	47.4%	-7.3%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$101,517	\$69,246	\$34,695	\$64,507	-36.5%	-6.8%	85.9%
11610 Regular Programs	Alternative Education Programs - Elementary	\$0	\$0	\$100,411	\$107,239	NA	NA	6.8%
11620 Regular Programs	Alternative Education Programs - Middle/Junior High School	\$302,845	\$210,576	\$63,806	\$80,304	-73.5%	-61.9%	25.9%
11630 Regular Programs	Alternative Education Programs - High School	\$46,850	\$53,174	\$280,216	\$280,332	498.4%	427.2%	0.0%
11910 Regular Programs	Other Regular Programs - Competency Testing	\$13	\$20,345	\$0	(\$4,434)	-34633.6%	-121.8%	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$122,622	\$73,632	\$12,871	\$40,914	-66.6%	-44.4%	217.9%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$619,682	\$488,427	\$437,536	\$410,447	-33.8%	-16.0%	-6.2%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$375,645	\$587,014	\$470,546	\$459,120	22.2%	-21.8%	-2.4%
12230 Special Programs	Mental Disabilities - Severe Mental Disabilities	\$1,557	\$0	\$0	\$0	NA	NA	NA
12310 Special Programs	Physical Impairment - Orthopedic Impairment	\$10,536	\$0	\$839	\$0	NA	NA	NA
12330 Special Programs	Physical Impairment - Visual Impairment	\$5,274	\$833	\$35,001	\$31,738	501.8%	3709.6%	-9.3%
12340 Special Programs	Physical Impairment - Hearing Impairment	\$88,715	\$150,213	\$19,621	\$20,698	-76.7%	-86.2%	5.5%
12350 Special Programs	Physical Impairment - Homebound	\$86,190	\$101,087	\$45,586	\$60,834	-29.4%	-39.8%	33.4%
12410 Special Programs	Emotional Disabilities - Full Time	\$268,310	\$691,534	\$438,150	\$474,941	77.0%	-31.3%	8.4%
12510 Special Programs	Culturally Different - Communication Disorders	\$0	\$4,800	\$0	\$0	NA	NA	NA
12520 Special Programs	Culturally Different - Compensatory	\$108,844	\$35,988	\$143,740	\$113,159	4.0%	214.4%	-21.3%
12610 Special Programs	Learning Disability	\$921,436	\$1,227,076	\$968,571	\$734,009	-20.3%	-40.2%	-24.2%
12710 Special Programs	Equal Opportunity At Risk	\$220,676	\$314,011	\$0	\$57,012	-74.2%	-81.8%	NA
12810 Special Programs	Special Education Preschool	\$163,914	\$260,474	\$257,587	\$260,235	58.8%	-0.1%	1.0%
12900 Special Programs	Other Special Programs	\$94,365	\$184,457	\$214,381	\$249,726	164.6%	35.4%	16.5%
13100 Adult/Cont. Ed. Programs	Instruction	\$159,986	\$252,596	\$141,656	\$144,325	-9.8%	-42.9%	1.9%
13200 Adult/Cont. Ed. Programs	Advanced Adult Education	\$26,914	\$3,437	\$0	\$0	NA	NA	NA
13300 Adult/Cont. Ed. Programs	Occupational Programs	\$183,058	\$227,831	\$159,780	\$625	-99.7%	-99.7%	-99.6%
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$41,318	\$44,628	\$0	\$0	NA	NA	NA
13900 Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$34,535	\$26,843	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$22,212	\$0	\$97,813	\$73,656	231.6%	NA	-24.7%
14200 Summer School Programs	Middle/Junior High School	\$131	\$0	\$7,758	\$5,872	4397.7%	NA	-24.3%
14300 Summer School Programs	High School	\$18,367	\$30,119	\$62,718	\$45,954	150.2%	52.6%	-26.7%
15100 Enrichment Programs	Non-Credit	\$0	\$0	\$0	\$950	NA	NA	NA
16100 Remediation	Remediation Testing	\$0	\$0	\$913	\$1,227	NA	NA	34.4%
16200 Remediation	Preventive Remediation	\$350,224	\$111,463	\$70,930	\$66,495	-81.0%	-40.3%	-6.3%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$425,890	\$140,871	\$81,107	\$104,587	-75.4%	-25.8%	28.9%
17600 Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$106,632	\$0	\$0	\$0	NA	NA	NA
17900 Pay. to Other Gov. Units in State	Other	\$0	\$206,204	\$26,431	\$2,975	NA	-98.6%	-88.7%
22110 Instruction	Imp. of Instruction - Service Area Direction	\$143,872	\$204,146	\$105,057	\$8,152	-94.3%	-96.0%	-92.2%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$265,860	\$327,490	\$1,450,630	\$1,533,637	476.9%	368.3%	5.7%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$64,392	\$20,109	\$19,734	\$4,572	-92.9%	-77.3%	-76.8%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$4,801	\$5,514	NA	NA	14.9%
22210 Instruction	Library/Media Services - Service Area Direction	\$60,673	\$0	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$315,876	\$315,244	\$233,588	\$264,853	-16.2%	-16.0%	13.4%
22230 Instruction	Library/Media Services - Audiovisual	\$10,379	\$10,924	\$0	\$0	NA	NA	NA
22240 Instruction	Library/Media Services - Educational Television	\$60	\$0	\$0	\$0	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$208,176	(\$59,198)	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
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Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
22290 Instruction Library/Media Services - Other Educational Media Services	\$27,739	\$43,602	\$36,615	\$33,248	19.9%	-23.7%	-9.2%				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$50,602	\$90,962	\$96,271	\$85,366	68.7%	-6.2%	-11.3%				
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$46,055	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$208,368	\$255,976	\$1,001,581	\$826,924	296.9%	223.0%	-17.4%				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$1,999	\$0	\$0	NA	NA	NA				
22400 Instruction Academic Student Assessment	\$0	\$0	\$25,670	\$7,431	NA	NA	-71.1%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$93,043	\$84,404	\$75,800	NA	-18.5%	-10.2%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$247,946	\$139,680	\$358,633	\$145,626	-41.3%	4.3%	-59.4%				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$281,665	\$48,539	\$26,441	\$126,081	-55.2%	159.8%	376.8%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$0	\$83,412	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$1,205,071	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$24,056,078	\$17,644,463	\$24,337,922	\$24,066,683	0.0%	36.4%	-1.1%
Student Instructional Support											
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$0	\$48,410	\$0	\$0	NA	NA	NA				
21120 Students Attend. & Social Work Serv. - Attendance Services	\$216,824	\$44,853	\$184	\$0	NA	NA	NA				
21130 Students Attend. & Social Work Serv. - Social Work Services	\$6,614	\$166,228	\$447,772	\$460,290	6859.1%	176.9%	2.8%				
21190 Students Attend. & Social Work Serv. - Other	\$0	\$0	\$59,472	\$59,513	NA	NA	0.1%				
21220 Students Guidance Services - Counseling Services	\$388,194	\$557,987	\$864,691	\$869,277	123.9%	55.8%	0.5%				
21290 Students Guidance Services - Other Guidance Services	\$0	\$0	\$4,000	\$3,000	NA	NA	-25.0%				
21310 Students Health Services - Service Area Direction	\$0	\$279	\$109,771	\$101,376	NA	36277.0%	-7.6%				
21320 Students Health Services - Medical Services	\$7,600	\$6,200	\$16,461	\$29,296	285.5%	372.5%	78.0%				
21340 Students Health Services - Nurse Services	\$169,892	\$241,897	\$214,226	\$206,014	21.3%	-14.8%	-3.8%				
21390 Students Health Services - Other Health Services	\$17,470	\$11,564	\$13,413	\$14,386	-17.7%	24.4%	7.3%				
21420 Students Psychological Services - Psychological Testing	\$0	\$0	\$18,986	\$85,497	NA	NA	350.3%				
21430 Students Psychological Services - Psychological Counseling	\$253,649	\$451,109	\$168,231	\$170,260	-32.9%	-62.3%	1.2%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$357,745	\$453,321	\$415,196	\$358,455	0.2%	-20.9%	-13.7%				
21530 Students Speech Path. & Audio. Serv. - Audiology Services	\$0	\$0	\$59,926	\$69,954	NA	NA	16.7%				
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$45,074	\$50,650	NA	NA	12.4%				
21720 Students Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$23,761	\$17,769	NA	NA	-25.2%				
21810 Students Special Ed. Administration - Service Area Direction	\$131,340	\$335,893	\$341,953	\$336,744	156.4%	0.3%	-1.5%				
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$0	\$58,611	\$3,773	\$0	NA	NA	NA				
21910 Students Other Support Services Students - Service Area Direction	\$0	\$0	\$27,236	\$26,002	NA	NA	-4.5%				
21990 Students Other Support Services Students - Other Student Services	\$10,553	\$29,934	\$554	\$2,042	-80.7%	-93.2%	268.7%				
24100 School Administration Office of The Principal	\$1,781,286	\$2,371,538	\$2,873,319	\$2,928,637	64.4%	23.5%	1.9%				
24900 School Administration Other Support Services - School Admin.	\$6,509	\$24,512	\$0	\$24,720	279.8%	0.8%	NA				
Student Instructional Support Total					\$3,347,676	\$4,802,335	\$5,708,000	\$5,813,881	73.7%	21.1%	1.9%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$14,000	\$48,649	\$35,861	\$36,635	161.7%	-24.7%	2.2%				
23150 General Administration Board of Education - Legal Services	\$85,744	\$176,770	\$47,878	\$25,440	-70.3%	-85.6%	-46.9%				
23160 General Administration Board of Education - Promotion Expenses	\$2,352	\$4,566	\$5,559	\$2,800	19.0%	-38.7%	-49.6%				
23190 General Administration Board of Education - Other Governing Body Services	\$28,753	\$30,098	\$2,601	\$48,136	67.4%	59.9%	1750.8%				
23210 General Administration Executive Administration - Office of The Superintendent	\$193,888	\$257,375	\$281,210	\$255,383	31.7%	-0.8%	-9.2%				
23220 General Administration Executive Administration - Community Relations	\$165,191	\$217,941	\$272,605	\$301,636	82.6%	38.4%	10.6%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$158,677	\$253,211	\$291,052	\$283,685	78.8%	12.0%	-2.5%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$119,338	\$42,606	\$49,777	\$127,898	7.2%	200.2%	156.9%				
25110 Central Services Fiscal Services - Office of The Business Manager	\$156,296	\$121,412	\$424,336	\$415,269	165.7%	242.0%	-2.1%				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$52,384	\$77,015	\$0	\$0	NA	NA	NA				
25150 Central Services Fiscal Services - Payroll Services	\$77,845	\$104,663	\$0	\$0	NA	NA	NA				
25160 Central Services Fiscal Services - Financial Accounting	\$40,649	\$89,353	\$0	\$0	NA	NA	NA				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$10,442	\$51,539	\$1,007,872	\$46,442	344.8%	-9.9%	-95.4%				

School Corporation Expenditures by Account
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Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25192 Central Services Fiscal Services - Other - Petty Cash	\$0	\$0	\$0	\$184	NA	NA	NA				
25193 Central Services Fiscal Services - Other - Printed Forms	\$9,523	\$8,464	\$0	\$750	-92.1%	-91.1%	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$8,933	\$37,227	\$14,203	\$14,604	63.5%	-60.8%	2.8%				
25196 Central Services Fiscal Services - Other - Cash Change	\$0	\$60	\$500	\$700	NA	1058.9%	40.0%				
25199 Central Services Fiscal Services - Other - Other	\$10	\$32,169	\$14,529	\$8,391	83808.3%	-73.9%	-42.2%				
25300 Central Services Printing, Pub., and Duplicating Services	\$28,704	\$22,072	\$22,618	\$26,337	-8.2%	19.3%	16.4%				
25400 Central Services Planning, Research, Dev. and Evaluation	\$2,260	\$725	\$0	\$0	NA	NA	NA				
25600 Central Services Public Information Services	\$0	\$0	\$76,662	\$108,071	NA	NA	41.0%				
25730 Central Services Personnel Services - Personnel Services	\$0	\$2,682	\$0	\$0	NA	NA	NA				
25750 Central Services Personnel Services - Health Services	\$170	\$825	\$764	\$640	276.5%	-22.4%	-16.2%				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$1,861,282	\$283,685	\$99,350	NA	-94.7%	-65.0%				
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$0	\$5,578	\$3,640	NA	NA	-34.7%				
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$2,093	\$0	\$0	NA	NA	NA				
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,074	\$0	\$0	\$0	NA	NA	NA				
25940 Central Services Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$0	\$100	\$0	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$208,386	\$96,138	\$56,781	\$58,126	-72.1%	-39.5%	2.4%				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$37,100	\$44,915	\$194,020	\$101,230	172.9%	125.4%	-47.8%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$4,690,680	\$5,055,948	\$5,930,142	\$5,500,829	17.3%	8.8%	-7.2%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$12,167	\$519	\$134,257	\$61,989	409.5%	11841.3%	-53.8%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$1,007,053	\$887,936	\$21,864	\$84,253	-91.6%	-90.5%	285.3%				
26499 Category not Specified Other - 2007 Account Code	\$330,593	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$24,650	\$28,535	\$47,294	\$78,687	219.2%	175.8%	66.4%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$124,834	\$10,491,945	\$118,079	\$110,320	-11.6%	-98.9%	-6.6%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$440,828	\$473,731	\$603,938	\$1,360,199	208.6%	187.1%	125.2%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$83,461	\$46,128	\$0	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$3,469	\$3,691	\$2,086	\$1,933	-44.3%	-47.6%	-7.3%				
27100 Student Transportation Vehicle Operation	\$878,269	\$1,075,522	\$1,348,827	\$1,192,596	35.8%	10.9%	-11.6%				
27200 Student Transportation Monitoring Services	\$83,497	\$188,541	\$148,645	\$146,364	75.3%	-22.4%	-1.5%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$386,821	\$672,883	\$604,971	\$523,521	35.3%	-22.2%	-13.5%				
27400 Student Transportation Purchase of School Buses	\$296,385	\$242,461	\$0	\$93,878	-68.3%	-61.3%	NA				
27500 Student Transportation Insurance on Buses	\$16,819	\$27,675	\$27,847	\$31,614	88.0%	14.2%	13.5%				
27700 Student Transportation Contracted Transportation Services	\$8,455	\$7,766	\$12,616	\$8,570	1.4%	10.4%	-32.1%				
27900 Student Transportation Other Student Transportation Services	\$0	\$13,012	\$102,181	\$159,444	NA	1125.3%	56.0%				
27910 Student Transportation Bus Driver Training	\$0	\$400	\$3,615	\$5,034	NA	1158.5%	39.3%				
31100 Food Services Operations Service Area Direction	\$247,609	\$295,595	\$325,313	\$261,349	5.5%	-11.6%	-19.7%				
31200 Food Services Operations Food Preparation and Dispensing	\$495,195	\$538,978	\$433,568	\$418,421	-15.5%	-22.4%	-3.5%				
31400 Food Services Operations Food Purchases	\$610,217	\$885,489	\$931,433	\$988,518	62.0%	11.6%	6.1%				
31900 Food Services Operations Other Food Services	\$130,421	\$179,810	\$178,817	\$186,726	43.2%	3.8%	4.4%				
Overhead and Operational Total					\$11,273,141	\$24,700,416	\$14,063,683	\$13,179,591	16.9%	-46.6%	-6.3%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$18	\$0	NA	NA	NA				
33200 Category not Specified Community Recreation	\$0	\$0	\$0	\$1,500	NA	NA	NA				
33300 Category not Specified Civic Services	\$51,363	\$66,921	\$166,019	\$168,761	228.6%	152.2%	1.7%				
33400 Category not Specified Athletic Coaches	\$480,610	\$534,313	\$510,647	\$583,229	21.4%	9.2%	14.2%				
33500 Category not Specified Welfare Activities Services	\$415	\$0	\$0	\$0	NA	NA	NA				
33910 Other Community Services High School Band Uniforms	\$0	\$1,870	\$0	\$0	NA	NA	NA				
33990 Other Community Services Other	\$3,216	\$3,660	\$1,739	\$3,519	9.4%	-3.9%	102.4%				
41000 Category not Specified Land Acquisition and Development	\$0	\$0	\$108,753	\$104,240	NA	NA	-4.1%				
43000 Category not Specified Professional Services	\$14,970	\$11,503	\$0	\$9,083	-39.3%	-21.0%	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$2,692,699	\$2,130,904	\$2,262,529	\$3,674,159	36.4%	72.4%	62.4%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$348,322	\$154,444	\$0	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	(\$2,000)	\$177,541	\$145,711	NA	NA	-17.9%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$3,139	\$164,564	\$214,161	NA	6722.6%	30.1%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Marion Community Schools (2865)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$8,119	\$11,073	NA	NA	36.4%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$1,033,082	\$1,048,161	\$227,045	\$38,208	-96.3%	-96.4%	-83.2%				
49000 Category not Specified Other Facilities Acq. and Construction	\$80,000	\$42,800	\$39,394	\$37,581	-53.0%	-12.2%	-4.6%				
51100 Principal on Debt Bonds	\$665,000	\$979,828	\$700,000	\$730,000	9.8%	-25.5%	4.3%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$84,291	\$35,686	NA	NA	-57.7%				
52100 Interest on Debt Bonds	\$1,264,024	\$394,053	\$586,136	\$550,704	-56.4%	39.8%	-6.0%				
52200 Interest on Debt Temporary Loans	\$228,456	\$883,680	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$1,307,500	\$828,000	\$1,620,000	\$1,624,500	24.2%	96.2%	0.3%				
60700 Category not Specified Scholarships	\$22,039	\$6,555	\$4,219	\$2,200	-90.0%	-66.4%	-47.9%				
Non Operational Total					\$8,191,696	\$7,087,830	\$6,661,015	\$7,934,316	-3.1%	11.9%	19.1%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$342,850	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$58,553	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$153,818	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$8,745	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$1,472,294	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$232,079	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$348,641	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$36,235	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$244,926	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$40,945	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$43,131	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$6,859	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$3,987,119	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$661,222	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$763,997	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$101,336	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$71,551	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$11,875	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$12,464	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$1,992	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,297,097	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$207,109	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$261,477	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$33,885	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$10,400,202	\$0	\$0	\$0	NA	NA	NA